

EXHIBIT "B"

**SUMMARY OF PRINCIPAL SERVICES RENDERED FOR THE PERIOD
JANUARY 1, 2004 THROUGH MARCH 31, 2004**

1. Case Administration – 15537 – 144.4 hours (\$33,986.50)

This matter covers the attention given to routine motions and pleadings, and preparation of responses thereto, the preparation of summaries and analyses of such papers for the PD Committee, and meetings with the Debtors or their professionals.

The Applicant's focus on the administration of the Consolidated Cases during the Application Period continued to permit the PD Committee to remain fully informed about all ongoing matters pending in the Consolidated Cases.

During the Application Period, the Applicant spent time keeping track of developments in other pending asbestos bankruptcy cases that implicate property damage claims specifically, and asbestos issues generally. Further, due to several motions to recuse the District Court Judge and subsequent petitions to the Third Circuit Court of Appeals, the Applicant was required to monitor the situation and at times participate in certain matters that could potentially impact property damage claims. Additionally, an order relating to the KWELMB insurers that was entered by the Bankruptcy Court required attention and further discussion with the Debtors.

2. Debtors' Business Operations – 15538 – .2 hours (\$58.00)

This matter covers the attention given to review and analysis of the Debtors' statement of affairs, schedules of assets and liabilities, monthly reports of operations and their Securities and Exchange Commission filings.

During the Application Period, the Applicant reviewed and analyzed the Debtors' motion to implement long term incentive program.

3. Creditors Committee – 15539 – 19.0 hours (\$6,784.00)

This matter covers formation, membership, and by-law issues of the PD Committee. It also covers attendance at PD Committee meetings, preparation of materials for and presentations thereon to the PD Committee, and the preparation of minutes of the meetings.

During the Application Period, the Applicant convened weekly telephonic meetings of the PD Committee. The Applicant prepared detailed agendas for each meeting, reviewed pending matters and issues in preparation therefore, and counseled the members in formulating a position on such matters and positions. Further, subsequent to the meetings the Applicant drafted, and circulated for review prior to adoption, drafts of minutes of the PD Committee meetings.

Throughout its representation of the PD Committee, the Applicant has aggressively and attentively represented the interests of the PD Committee. Assuming the role of liaison, the Applicant has continued to maintain continuous communications with the Debtors' counsel and PD Committee members and, at times, counsel to the personal injury claimants committee and counsel to the unsecured creditors' committee. The Applicant timely and professionally relayed information to PD Committee members through in-person meetings, telephone conference calls, e-mail and correspondence.

4. Applicant's Fee Applications – 15543 – 31.5 hours (\$4,072.00)

This matter covers time expended preparing monthly and quarterly fee applications for the Applicant.

During the Application Period, the Applicant expended time preparing, drafting and filing its monthly fee applications, and interim quarterly fee application

In addition, the Applicant reviewed the report by the Fee Auditor and prepared its response thereto.

5. Retention of Professionals – 17782 – .4 (\$220.00)

Applicant consulted with fee auditor regarding Conway Del Genio & Gries.

6. Hearings – 15544 – 13.5 (\$5,345.00)

This matter covers preparation for and attendance at hearings.

7. Claims Analysis, Objection (asbestos) – 15545 – 16.7 hours (\$5,337.00)

This matter covers the review and analysis of asbestos claims filed against the estates and objections thereto. The Applicant addressed and responded to a Debtors' motion asking for relief from the local rules regarding objections to property damage claims.

8. Fee Applications of Others – 17781 – 11.6 hours (\$2,167.00)

The Applicant attended to issued regarding fees of W.D. Hilton and Hamilton Rabinovitz. In addition, Applicant reviewed various applications and reports from fee auditor.

9. Travel – 15546 – 20.7 hours (\$9,305.00)

The Applicant traveled to Wilmington, Delaware to attend the omnibus hearing in March 2004 and the Applicant traveled to Washington D.C. to attend meeting with Debtors and clients. In accordance with Local Rule 2016-2(d)(viii), all such time is being billed at fifty percent (50%) of regular hourly rates, to the extent work was not being performed en route.

10. Litigation Consulting – 15563 – 86.5 hours (\$27,633.00)

The Applicant reviewed the objections to motion for Structural Relief and attended to research regarding strategic litigation issues.

11. Plan and Disclosure Statement – 15554 – 99.4 hours (\$37,066.00)

Applicant and Committee members prepared for and attended meetings and telephone conferences with Debtors regarding plan of reorganization and formulation of plan treatment for the PD Committee. Applicant also conducted research regarding voting rights and plan.